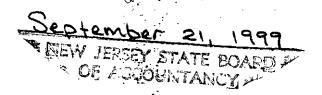
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STATE OF NEW JERSEY
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION OR REVOCATION OF

DAVID B. COHEN CCIHAN

TO PRACTICE ACCOUNTANCY IN THE STATE OF NEW JERSEY

Administrative Action

CONSENT ORDER

This matter was opened to the New Jersey Board of Accountancy by receipt of information that respondent has repeatedly misappropriated funds that were designated as employee withholding taxes, due and owing to the federal government.

Respondent wishing to voluntarily surrender his license to practice accountancy, and the parties having agreed and consented to the resolution of this matter without the necessity of formal administrative proceedings available to the Board, and it therefore appearing that due cause exists for the entry of the within Order,

IT IS ON THIS TWENTY FIRST DAY OF SEPTEMBER .1999

1. That respondent shall surrender, to be deemed a revocation, at the office of the State Board of Accountancy, 124 Halsey Street, Newark, New Jersey, his license to practice

accountancy in the State of New Jersey, both) the certificate and the most recent renewal. Such surrender shall be made contemporaneously with his receipt of the within Order, and shall be with prejudice to reinstatement.

That upon the surrender of his license to practice accounting, respondent shall cease and desist the practice of accounting in the State of New Jersey and shall not hold himself out as a Public Accountant or Accountant in the State of New Jersey.

STATE BOARD OF ACCOUNTANCY

I have read the within Order and understand its terms. I consent to its entry and agree to be bound by its termo.

David B. Cohen